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SENATE BILL 2398 By
Cohen

HOUSE BILL 2367
By Kisber

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 4, Part 6, relative to litigation taxes for the benefit of Crime Stoppers.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-602, is amended by adding the following as a new subsection (g):

(g)(1) In addition to any other tax levied by this chapter, any county may, upon a two-thirds (2/3) vote of its legislative body, levy an additional privilege tax on litigation of one dollar and fifty cents (\$1.50) in all criminal cases.

(2) Notwithstanding the apportionment provisions of § 67-4-606, the tax levied pursuant to subsection (g)(1) shall be paid to the office of the district attorney general of the county in which the tax is levied with the proceeds to be deposited into a separate fund for the benefit of "Crime Stoppers". The funds shall be used by Crime Stoppers only in the payment of rewards to citizens who provide information resulting in arrests. Proceeds of the fund shall be disbursed to the Crime Stoppers organization located in the county that meets the following requirements:

(A) The organization is incorporated, non-profit and tax exempt pursuant to 26 U.S.C. § 501(c)(3);

(B) The organization has been in existence for not less than three (3) years; and

(C) The organization has verifiable success rates in using information from citizens to arrest felons.

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(3) Any employee or volunteer of a Crime Stoppers organization receiving funds pursuant to this section who is responsible for handling such funds shall be bonded in the amount of ten thousand dollars (\$10,000).

SECTION 2. This act shall take effect July 1, 1998, the public welfare requiring it.